



List of Possible Income and Expense Categories

Group Child Care and School-Age Care

(This list is not exhaustive)

INCOME

Child Care Fees

- Infant/Toddler Fees
- Preschool Fees
- Grade School Fees
- State Assisted Fees
- Staff Child Fees
- Registration Fees
- Other Fees

CACFP Food Program

Fund Raising Income

Grants and Donations

Sales Revenues

- Gain on Asset Sale

Interest Income

Other Income

EXPENSES

VARIABLE EXPENSES

Direct Salaries

- Infant/Toddler Salaries
- Preschool Salaries
- Grade School Salaries
- Van Driver Salaries
- Other Direct Salaries

Payroll Taxes

- Employers FICA
- Worker's Compensation
- State Unemployment
- Fed Unemployment
- Other Payroll Taxes

Fringe Benefits

- Group Insurance
- Employee Welfare & Morale
- Other Fringe Benefits

Training Costs

- Training Salaries
- Travel
- Tuition
- Conference & Workshop Fees
- Training Materials
- Other Training Costs

Employment Expenses

- Employment Ads
- Background Verification
- Health Exam
- Driving Record Verification
- Other Employment Expenses

Travel Expenses

- Mileage
- Lodging
- Meals
- Other Travel Expenses

Program Equipment and Supplies

- Program Equipment
- Supplies
- Equipment Repairs
- Equipment Depreciation
- Other Equip and Supplies

Fund Raising Purchases

Field Trip Expenses

- Transportation Fees
- Entry Fees
- Supplies
- Other field trip expenses

Food & Food Related Costs

- Food
- Supplies
- Cooks Salaries
- Kitchen Equip Depreciation
- Equipment Repair
- Other Food Costs

Bad Debt Expenses

- Bad Debt
- Refunds
- Collection Fees
- Other Bad Debt Expenses

FIXED EXPENSES**Occupancy Costs**

- Rent
- Mortgage Interest
- Building Depreciation
- Leasehold Improvements
- Property Taxes
- Construction Design & Management
- Other Occupancy Costs

Utilities

- Electricity
- Gas
- Heat
- Water/Sewer
- Trash Removal
- Other Utilities

Maintenance Costs

- Salaries
- Contracted Services
- Supplies
- Travel
- Other Maintenance Costs

Cleaning Costs

- Cleaning Salary
- Janitorial Service
- Cleaning Supplies
- Other Cleaning Costs

Administrative Salaries

- Bookkeeping
- Secretarial
- Receptionist
- Other Administrative Salaries

Vehicle Costs

- Vehicle Depreciation
- Insurance
- Fuel
- Maintenance
- Rent/Lease
- Other Vehicle Costs

Advertising

- Publicity Services
- Promotional Material
- Yellow Pages
- Direct Mail
- Display Ads
- Other Publicity Costs

Professional Fees

- Accounting Fees
- Legal Fees
- Consulting Fees
- Other Professional Fees

Office Expenses

- Office Supplies
- Postage
- Office Equipment
- Equipment Maintenance
- Other Office Expenses

Telephone Costs

- Local Service
- Long Distance
- Telephone Equipment
- Other Telephone Costs

Liability Insurance

- General Liability
- Building
- Personal Property
- Other Liability Insurance

Fees

- Licensing Fees
- Membership Fees
- Other Fees

Interest Expense**Miscellaneous Expenses****Income Taxes**

- Federal Income Tax
- State Income Tax